



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Pietra Fricano
DOCKET NO.: 11-03754.001-R-1
PARCEL NO.: 03-20-205-010

The parties of record before the Property Tax Appeal Board are Pietra Fricano, the appellant; and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the DuPage County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$26,250
IMPR.: \$45,500
TOTAL: \$71,750

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story dwelling of brick exterior construction with 1,254 square feet of living area. The dwelling was constructed in 1967. Features of the home include a full unfinished basement, central air conditioning and a 484 square foot detached two-car garage. The property has a 8,436 square foot site and is located in Addison, Addison Township, DuPage County.

John Fricano¹ appeared before the Property Tax Appeal Board contending overvaluation and assessment equity as the bases of the appeal. The subject's land assessment was not contested. In support of this argument the appellant submitted information on four comparables in which two comparables had sale information. The comparables are located on the same street as the subject property. The suggested comparables are improved with one-story single family dwellings of brick exterior construction that ranged in size from 1,113 to 1,339 square feet of living area. The dwellings were constructed in 1967 and 1968. Features include central air conditioning and a one or two-car garage ranging in size from 264 to 513 square feet of building area. Three comparables have a full unfinished basement. The comparables have sites which contain 8,436 square feet of land area. Comparable #1 sold in July 2010 for a price of \$200,000 or \$149.37 per square foot of living area, land included. Comparable #4 sold in November 2008 for a price of \$231,500 or \$184.61 per square foot of living area, land included. The comparables have improvement assessments ranging from \$39,460 to \$48,100 or from \$31.47 to \$35.92 per square foot of living area.

Under cross-examination, Fricano testified that he selected the comparables for his mother. Fricano testified that he had been inside 988 Babbitt, which is comparable #4. Fricano also testified that the property had been updated, hardwood floors and a solid brick attached garage.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,750. The subject's assessment reflects a market value of \$216,440 or \$172.60 per square foot of living area, land included, when using the 2011 three year average median level of assessment for DuPage County of 33.15% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$45,100 or \$36.28 per square foot of living area.

Representing the board of review was Member Charles Van Slyke. Van Slyke called Addison Township Residential Division Manager Dawn Aderholt as a witness. Aderholt prepared the evidence submitted on behalf of the board of review.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in the same neighborhood code assigned by the township assessor as the subject property. The comparables are improved with one-story single family dwellings of brick or frame and brick exterior construction and were built from 1965 to 1984. Features include a full basement with two comparables having finished area and a two-car garage ranging in size from 396 to 576 square feet of building area. Three comparables have central air

¹ John Fricano is joint owner of the property by warranty deed and appeared for his mother. There was no objection by the board of review.

conditioning and one comparable has a fireplace. The comparables range in size from 1,113 to 1,445 square feet of living area and have sites ranging in size from 8,400 to 14,280 square feet of land area. The comparables sold from October 2009 to October 2010 for prices of \$195,000 to \$290,000 or from \$175.20 to \$200.69 per square feet of living area, land included. The comparables have improvement assessments ranging from \$40,600 to \$54,070 or from \$35.73 to \$36.48 per square foot of living area.

Conclusion of Law

The appellant contends in part the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties' submitted six comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #4 along with board of review comparable #4. These comparables sold in November 2008 and October 2009 which are dated and less indicative of fair market value as of the subject's January 1, 2011 assessment date. The Board gave less weight to board of review comparable #3 due to its newer age when compared to the subject. The Board finds the best evidence of market value to be appellant's comparable sales #1 along with board of review comparables #1 and #2. These comparables had varying degrees of similarity in location, land area, dwelling size and features. These most similar comparables sold for prices ranging from \$200,000 to \$260,000 or from \$149.37 to \$194.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$216,440 or \$172.60 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

The taxpayer also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

With respect to the subject's improvement assessment, the record contains eight suggested assessment comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #3 due to lack of a basement when compared to the subject's full basement. The Board gave less weight to board of review comparable #3 due to its newer age when compared to the subject. The Board finds the appellant's comparables #1, #2 and #4 along with board of review comparable #1, #2 and #4 are more similar to the subject in location, design, dwelling size, age and features. These comparables have improvement assessments that range from \$39,870 to \$48,320 or from \$35.50 to \$36.48 per square feet living area. The subject property has an improvement assessment of \$45,100 or \$36.28 per square foot of living area, which is within the range established by the most similar comparables contained in the record. The Board finds the subject's improvement assessment is supported and no reduction is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, no reduction in the subject's assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Chairman



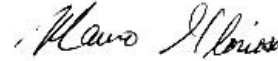
Member



Member



Member



Member



Acting Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: March 18, 2016



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.